

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
REPORT OF CHANGE - INTEREST AND DIVIDENDS TAX RETURN

## IRS ADJUSTMENT ONLY

For the CALENDAR year **1994** or other taxable period beginning \_\_\_\_\_ and ending \_\_\_\_\_  
Mo Day Year Mo Day Year

FOR DRA USE ONLY

**STEP 1****Place LABEL HERE****Otherwise Please Print or Type**

LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER
NAME OF PARTNERSHIP OR FIDUCIARY		FEDERAL EMPLOYER IDENTIFICATION NUMBER (Partnership or Fiduciary)
NUMBER & STREET ADDRESS		
CITY/TOWN, STATE & ZIP CODE		

**STEP 2**  
**Entity Type and Mailing Information**

☐ ① INDIVIDUAL   ☐ ② JOINT   ☐ ③ PARTNERSHIP   ☐ ④ FIDUCIARY \_\_\_\_\_ % of NH Ownership

☐ Check here if you would like your forms or label mailed to an address other than the above. (See instructions)

Number and Street Address	City/Town	State	Zip
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**STEP 3**  
**Special Return Type**

☐ INITIAL RETURN: Date established residency \_\_\_\_\_ Mo Day Year

☐ FINAL RETURN: Grantor Trust \_\_\_\_\_

☐ FINAL RETURN: Date abandoned residency \_\_\_\_\_ Mo Day Year

☐ FINAL RETURN: Deceased taxpayer: Social Security # \_\_\_\_\_ Date of death \_\_\_\_\_ Mo Day Year

☒ AMENDED RETURN: For report of change.

**STEP 4****COMPLETE PAGE 2 BEFORE COMPUTING TAX USING CHANGES AS REPORTED ON YOUR FINAL DETERMINATION FROM IRS****STEP 5**  
**Figure Your Net Taxable Income**

6 Gross Taxable Income (Page 2, line 5) .....	6		
7 Less: \$1,200 Individual, Partnership, and Fiduciary; \$2,400 Joint .....	7		
8 Adjusted Taxable Income (Line 6 less line 7) .....	8		

FOR INDIVIDUAL/JOINT FILERS ONLY: IF LINE 8 IS ZERO OR LESS, YOU ARE NOT REQUIRED TO FILE. HOWEVER, TO BE REMOVED FROM OUR MAILING LIST CHECK HERE AND MAIL IN THE RETURN..... ☐

9 Check the exemptions that apply   ☐ Blind   ☐ Spouse Blind  
☐ 65 (or over) \_\_\_\_\_ Year of Birth   or disabled   ☐ Spouse 65 (or over) \_\_\_\_\_ Year of Birth   or disabled

Total number of boxes checked \_\_\_\_\_ x \$1,200= \_\_\_\_\_ 9

10 Net Taxable Income (Line 8 less line 9) .....	10		
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**STEP 6**  
**Figure Your Tax, Credits, Interest and Penalties**

11 New Hampshire Interest and Dividends Tax (Line 10 x 5%) .....	11		
12 Payments: (a) Tax paid with Application for Extension .....	12(a)		
(b) Payment from 1994 Declaration of Estimated Tax ...	12(b)		
(c) Credit carryover from prior years .....	12(c)		
(d) Paid with original return.....	12(d)		
13 Balance of Tax Due (Line 11 less line 12) .....	13		
14 Additions to Tax: (a) Interest (See instructions) .....	14(a)		
(b) Failure to Pay (See instructions) .....	14(b)		
(c) Failure to File (See instructions) .....	14(c)		
(d) Underpayment of Estimated Tax (See instructions)	14(d)		

**STEP 7**  
**Balance Due or Overpayment**

15 Total Balance Due (Line 13 plus line 14) Make check payable to: State of New Hampshire. Enclose, but do not staple or tape, your payment with this return. .... 15

16 OVERPAYMENT (Line 12 less line 11 adjusted by line 14, if applicable) 16

17 Amount of line 16 to be applied to: (a) Your 1995 tax liability ..... 17(a)

(b) Refund - Please allow 12 weeks for processing..... 17(b)

Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

Signature (in ink)	Date	Signature (in ink) of Paid Preparer Other Than Taxpayer	Date
If joint return, BOTH husband and wife must sign, even if only one had income.		Preparer's Tax Identification Number	Date
<b>MAIL TO:</b> NH DEPT OF REVENUE ADMINISTRATION DOCUMENT PROCESSING DIVISION PO BOX 2035 CONCORD NH 03302-2035		Preparer's Address	
		City/Town, State & Zip Code	

WHEN COMPLETING THIS FORM FOR REPORT OF CHANGE, ENTER THE CHANGES AS REPORTED ON YOUR FINAL DETERMINATION FROM THE IRS.

SOURCE		COLUMN 1		COLUMN 2	
LIST ALL PAYERS AND AMOUNTS IN PARTS A, B, C & D WHETHER TAXABLE BY THE STATE OR NOT		ENTER ALL AMOUNTS AS SHOWN ON YOUR FEDERAL RETURN		ENTER ONLY THE AMOUNTS THAT ARE TAXABLE TO NEW HAMPSHIRE	
PART A - INTEREST INCOME - MUST LIST SOURCE/PAYERS (SEE INSTRUCTIONS)					
		\$		\$	
Total from any supplemental schedule attached					
1. TOTALS FOR PART A - INTEREST INCOME		\$		\$	
PART B - DIVIDEND INCOME - MUST LIST SOURCE/PAYERS (See Instructions)					
		\$		\$	
Total from supplemental schedule attached					
LESS LONG/SHORT TERM CAPITAL GAINS/RETURN OF CAPITAL PORTION (See Instructions)		(	)	(	)
2. TOTALS FOR PART B - DIVIDEND INCOME		\$		\$	
PART C - FEDERAL EXEMPT INTEREST INCOME - MUST LIST SOURCE/PAYERS					
		\$		\$	
Total from any supplemental schedule attached					
3. TOTALS FOR PART C - FEDERAL EXEMPT INTEREST INCOME		\$		\$	
PART D - OTHER INCOME SUBJECT TO INTEREST AND DIVIDENDS TAX SUCH AS DISTRIBUTIONS FROM S-CORPS, PARTNERSHIPS, FIDUCIARIES, ETC. (See Instructions)					
ENTITY TYPE	PAYER'S IDENTIFICATION NUMBER	NAME OF PAYER			
				\$	
4. TOTAL FOR PART D - OTHER INCOME SUBJECT TO INTEREST & DIVIDENDS TAX				\$	
5. TOTAL TAXABLE AMOUNTS FROM COLUMN 2, PARTS A, B, C & D ENTER THIS AMOUNT ON PAGE 1, LINE 6				\$	

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**REPORT OF CHANGE - INTEREST AND DIVIDENDS TAX RETURN -1994**  
GENERAL INSTRUCTIONS

**IRS ADJUSTMENT ONLY**

<b>WHO MUST FILE</b>	<p>Individuals who are residents or inhabitants of the state for any part of the tax year must file providing they received more than \$1,200 of taxable interest and/or dividend income for a single individual or \$2,400 of such income for a married couple filing a joint New Hampshire return. (Part-year residents see below.)</p> <p>To determine whether a return must be filed, you should complete either:          (a) pages 1 and 2 of the return up to line 8, or          (b) the following worksheet:</p> <p>INCOME:</p> <p>1(a) Total interest income.....1(a)          1(b) Total dividend income.....1(b)          1(c) Total income received.....1(c)</p> <p>DEDUCTIONS:</p> <p>2(a) Interest from direct U.S. Obligations.....2(a)          2(b) Other non-taxable interest or dividend income (see Quick Checklist).....2(b)          2(c) Total deductions.....2(c)</p> <p>EXEMPTIONS:</p> <p>3 \$1,200 if single, \$2,400 if married.....3          (Part-year residents are entitled to full exemption)          For purposes of this worksheet, the elderly and disabled exemptions do not apply to the calculation.</p> <p>TAXABLE INCOME:</p> <p>4 Subtract lines 2(c) and 3 from line 1(c) to arrive at taxable income.....4</p> <p>If the amount on line 4 is \$0 or less you are not required to file an Interest and Dividends Tax Return. Please <b>ONLY</b> complete Step 1 of the return, check off "NOT REQUIRED TO FILE" (under line 8) and mail the form so that we may remove you from our mailing list.</p>
<b>JOINT FILERS</b>	<p><b>PARTNERSHIPS, ASSOCIATIONS, TRUSTS AND FIDUCIARIES:</b> Please see separate instructions on page (5).</p> <p>To ensure your payments are credited to your account, the sequence of names and social security numbers must be consistent on all Interest and Dividends Tax estimates, extensions and returns.</p>
<b>PART YEAR RESIDENCY</b>	<p>For New Hampshire Interest &amp; Dividends Tax purposes, a "part year resident" is someone who has permanently established residency in New Hampshire during the year or who has permanently abandoned residency in New Hampshire during the year.</p> <p>If you <b>established</b> residency after January 1, 1994, check the "Initial Return" box and enter the date of residency in Step 3. If you <b>abandoned</b> residency during the year, check the "Final Return" box and enter the date in Step 3.</p> <p>A temporary absence for any length of time does not change your state of residency. If you are unsure whether you are a resident of New Hampshire, please call the Taxpayer Assistance Office (603) 271-2186, Monday through Friday, 8:00 a.m. to 4:00 p.m.</p> <p>Part-year residents are entitled to the full \$1,200 exemption (or \$2,400 for joint filers) and the full amount for the exemptions shown in Step 5, line 9 of the return.</p> <p>Part-year residents must file a return if, during the entire year, their taxable income was over \$1,200 (or over \$2,400 for joint filers). However, only the interest and dividends earned during that portion of the year for which they were a New Hampshire resident are taxable.</p>
<b>WHEN TO FILE</b>	<p>Pursuant to RSA 77:24-b, a Report of Change must be filed with the department no later than 6 months from receipt of a final determination of adjustments from the Internal Revenue Service.</p>
<b>WHERE TO FILE</b>	<p>MAIL TO: NH Dept of Revenue Administration          Document Processing Division          PO Box 2035          Concord, NH 03302-2035</p> <p><b>Facsimile Returns are Not Accepted</b></p>
<b>NEED HELP OR FORMS</b>	<p>Forms are available from our web site at <a href="http://www.state.nh.us/revenue">www.state.nh.us/revenue</a>. If you need additional forms, please call our forms line at (603) 271-2192. Copies of forms are also available from many public libraries located throughout the state. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.</p>
<b>EXTENSION TO FILE</b>	<p>New Hampshire no longer requires taxpayers to file an application for an automatic 7-month extension of time to file provided that the taxpayer has paid 100% of the Interest and Dividends Tax determined to be due by the original due date of the return. If you need to make an additional payment, you must file a Form DP-59-A along with the payment. This application and payment must be postmarked on or before the due date of the return. Failure to pay 100% of the tax due by the original due date will result in the assessment of penalties. <b>You are not required to attach a copy of your federal extension to your return.</b></p>
<b>CONFIDENTIAL INFORMATION</b>	<p>Disclosure of your Social Security Number is mandatory under Department of Revenue Administration rules 221.02 and 906.03 (a)(1) and (c). This information will be verified with the Internal Revenue Service and is confidential in accordance with New Hampshire Revised Statute Annotated 21-J:14.</p> <p>Tax information which is disclosed to the New Hampshire Department of Revenue Administration, either on returns or through Department investigation, is held in strict confidence by law. The Department of Revenue Administration, the United States Internal Revenue Service and other states have agreements under which tax information is exchanged. This is to verify the accuracy and consistency of information reported on federal, state and New Hampshire tax returns.</p>
<b>ROUNDING OFF</b>	<p>Money items on all Interest and Dividends Tax forms may be rounded off to the nearest whole dollar.</p>

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**REPORT OF CHANGE - INTEREST AND DIVIDENDS TAX RETURN -1994**  
INSTRUCTIONS

**IRS ADJUSTMENT ONLY**

<b>STEP 1</b>	Type or print the name and address in the space provided. Individual/Joint returns must include social security number and, if applicable, spouse's social security number in the space provided. Social security numbers are required pursuant to the authority granted by 42 USC section 405.																		
<b>STEP 2</b>	Entity type. You must check only one box. If a fiduciary or partnership, enter the percentage of ownership by New Hampshire residents.																		
<b>STEP 3</b>	Check the appropriate box, if any, of the questions which apply to this return and enter the information requested. The amended return box has been prefilled to indicate a Report of Change.																		
<b>STEP 4</b>	Complete PAGE 2 of the return using the changes as reported on the final determination you received from the IRS. See PAGE 2 Instructions below.																		
<b>STEP 5</b>	To figure your net taxable income, complete lines 6 through 10. For Individual/Joint filers ONLY, if line 8 is zero, you are not required to file a return. Please check the box under line 8 and submit the return so that we can remove you from our mailing list. If your filing requirements change, please contact the Department of Revenue Administration.																		
<b>STEP 6</b>	Figure your Interest & Dividends Tax by multiplying line 10 by 5%. Enter the tax on line 11.  Calculate the tax due by subtracting your payments [line 12(a) through 12(d)] from the tax you calculated (line 11) Enter the remainder balance of tax due on line 13.  Figure your penalties, if any, as follows: (a) Interest is calculated on the balance of tax due (line 13) from the original due date to the date paid at 15% for years prior to 1998. Interest due is the tax due x number of days x .000411.) Contact the department for applicable rates in other years. (b) A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay when the tax is due. (c) The late filing penalty is 5% of the tax due (line 13) for each month or part thereof for which the return is filed beyond the due date. The total amount shall not exceed 25% of the tax due. Calculate this penalty starting from the original due date of the return until the date a complete return has been filed. (d) If line 11 is more than \$200 you may have been required to file estimated payments during the tax year. To calculate your penalty for nonpayment or underpayment of estimates or to determine if you qualified for an exemption from filing estimate payments, complete Form DP-2210/2220 which may be obtained by calling (603) 271-2192. Enter the total of lines 14(a) through 14(d) on line 14. <b>NOTE:</b> Taxpayers who substantially understate their tax on line 13 may be assessed a penalty by the Department in the amount of 25% of any underpayment of the tax resulting from such understatement. A substantial understatement is one which exceeds the greater of 10% of the amount of tax (line 13) or \$5,000.																		
<b>STEP 7</b>	If your Interest & Dividends tax (line 11) plus interest and penalties (line 14) is greater than your payments (line 12), then enter on line 15 your balance of tax due. If less than \$1.00, do not pay but still file the return. Make check or money order payable to: State of New Hampshire. Payment must accompany the return; HOWEVER, PLEASE ENCLOSE, BUT DO NOT STAPLE OR TAPE, YOUR PAYMENT WITH THE RETURN. To ensure your check is credited to your account, please put your social security or federal employer identification number on the check.  If your total tax (line 11) plus interest and penalties (line 14) is less than your payments (line 12), then you have overpaid. Enter the overpayment amount on line 16.  The taxpayer has an option of applying any part of the overpayment or the total amount of the overpayment as a credit on next year's return. Enter the desired credit on line 17(a). The remainder, which will be refunded, should be entered on line 17(b). If line 17(a) is not completed, the entire overpayment will be refunded. Please allow up to 12 weeks for the Department to process the refund.																		
<b>STEP 8</b>	You <b>MUST SIGN IN INK AND DATE</b> your return. If you are filing a joint return, both husband and wife must sign in ink and date the return even if only one of you had income. If you paid a preparer to complete this return, then the preparer must also sign and date the return. The preparer must also provide their federal employer identification number and complete address.																		
<b>PAGE 2 INSTRUCTIONS</b>																			
<b>PRO-RATED INTEREST &amp; DIVIDENDS</b>	Individuals filing as part-year residents must include only the amount of taxable income earned during the period of New Hampshire residency. For your convenience you may prorate interest earned during the year based on the number of days you were a New Hampshire resident, divided by 365, multiplied by the amount of the income.																		
<b>LINE 1</b>	<b>LINE 1(a) INTEREST INCOME:</b> Enter on line 1(a) <b>ALL</b> interest income. For individual and joint filers the amount to be reported on line 1(a) is from line 8(a) of IRS Form 1040 or 1040A. For partnerships and fiduciary filers, the amount to be reported on line 1(a) is the total of all interest income reported on your federal return. <b>NOTE:</b> All interest income which is not taxable to NH will be deducted on line 4. <b>LINE 1(b) DIVIDEND INCOME:</b> Enter on line 1(b) <b>ALL</b> dividend income, including all capital gains and return of capital. Individuals required to file IRS Form 1040 Schedule B must enter here the amount shown Schedule B, line 6. All others enter the amount from line 9 of IRS Form 1040 or 1040A. The dividend amount reported on line 1(b) must include the total long/short term capital gains portion and the total return of capital portion as these amounts will be deducted on line 4. Once you have received an amount equal to your cost or other basis, the amount received is taxable as a dividend even if the payer lists an amount as nontaxable. <b>NOTE:</b> All dividend income which is not taxable to NH will be deducted on line 4. <b>LINE 1(c) FEDERALLY TAX-EXEMPT INTEREST INCOME:</b> Enter on line 1(c) the amount of <b>ALL</b> federally tax-exempt interest income. For individuals and joint filers, the amount reported on line 1(c) is from IRS Form 1040 or 1040A, line 8(b). Unless specifically exempt by New Hampshire law, all federally tax-exempt interest income is taxable to New Hampshire. <b>NOTE:</b> all federal tax-exempt interest income that is not taxable to NH will be deducted on line 4.																		
<b>LINE 2</b>	<b>OTHER INCOME SUBJECT TO THE NH INTEREST AND DIVIDENDS TAX:</b> The distributions you actually (or constructively) received from: S Corporations, Partnerships, Trusts, Estates <b>MAY</b> be subject to tax and <b>MUST</b> be enter on line 2. <b>ALL NONTAXABLE INCOME WILL BE DEDUCTED ON LINE 4.</b>  In Line 2: Column A, enter the number which represents the type of entity of the payer. See the box below for ENTITY TYPE CODES. In column B, enter the name of the payer. In column C, enter the payer's identification number if known. In column D, enter the total amount of income (cash, property, etc.) received. The column D amount is the total amount you received or constructively received from the payer during the year and may not correspond to any line on your IRS Form or you IRS K-1 Form. <b>NOTE:</b> This is not a tax or pass through loss or gain from a Form K-1. Therefore, do not add any pass through loss or gain from Form K-1. Entity Code & Type 2 = S-Corp or other Corp., 3 = Partnerships, 4 = Trusts or Estates and 5 = Other.																		
<b>LINE 3</b>	Enter on line 3 the sum of lines 1(a), 1(b), 1(c), and 2.																		
<b>LINE 4</b>	<b>INTEREST AND DIVIDENDS INCOME NOT TAXABLE TO NH:</b> In column A, enter the name of the payer. In column B, enter the payer's identification number if known. In column C, enter the amount of income which is not taxable to NH. This amount <b>MUST</b> have been included in lines 1(a), 1(b), 1(c) or 2 in order to be listed here. See example below: <table border="0"> <tr> <td>(A) NAME OF PAYER</td> <td>(B) PAYER'S IDENTIFICATION NUMBER</td> <td>(C) NON-TAXABLE AMOUNTS</td> </tr> <tr> <td>US Government - (T-Bill interest)</td> <td>11-1111111</td> <td>\$349.00</td> </tr> <tr> <td>XYZ Corporation (Capital gain)</td> <td>02-9999999</td> <td>\$422.00</td> </tr> <tr> <td>State of NH (Municipal bonds interest)</td> <td>02-0000000</td> <td>\$ 66.00</td> </tr> <tr> <td>ABC Corporation (Return of Capital)</td> <td>unknown</td> <td>\$ 10.0</td> </tr> <tr> <td>Total from any supplemental schedule attached</td> <td>Total Non-Taxable Amount.....</td> <td>4 \$847.00</td> </tr> </table> <b>IF YOU HAD PARTNERSHIP, TRUST, ESTATE, OR S-CORPORATION INCOME, SEE GENERAL INSTRUCTIONS.</b>	(A) NAME OF PAYER	(B) PAYER'S IDENTIFICATION NUMBER	(C) NON-TAXABLE AMOUNTS	US Government - (T-Bill interest)	11-1111111	\$349.00	XYZ Corporation (Capital gain)	02-9999999	\$422.00	State of NH (Municipal bonds interest)	02-0000000	\$ 66.00	ABC Corporation (Return of Capital)	unknown	\$ 10.0	Total from any supplemental schedule attached	Total Non-Taxable Amount.....	4 \$847.00
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Total from any supplemental schedule attached	Total Non-Taxable Amount.....	4 \$847.00																	
<b>LINE 5</b>	<b>GROSS TAXABLE INCOME:</b> Enter the amount of line 3 minus line 4. Enter this amount on page 1, line 6.																		